

Status of Audit Resolution

December 2003

Agency: 676

Spokane Community Colleges

Audit Number	Finding Number
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2002S	04	Finding:	Community Colleges of Spokane should improve internal controls over amounts owed to and collected.
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Resolution/Status: The District concurs with this finding and has taken the following corrective action:

Reviewed, revised and implemented consistent accounts receivable, collection and write-off procedures addressing:

- Collection and/or write-off of receivables over 120 days old.
- Reconciliation, write-off or collection of receivables three years or older.
- Collection efforts such as additional contacts by mail and telephone.
- Timely monitoring of receivables to resolve discrepancies between amounts billed and amounts received.
- Appropriate documentation and authorization for write-offs.
- Reconciliation of manual paper files against the computerized customers accounts system.

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